

Accounting for overheads in Russia: Historical aspects

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Abstract

© Medwell Journals, 2016. The study is devoted to a retrospective analysis of the formation stages of the accounting system for overheads in Russia. It provides definitions and classifications of overheads used in different years. The problems of allocating overheads between the products are studied, the most widely used allocation bases and cost objects are shown. Particular attention is paid to the study of early development stages of accounting for overheads.

Keywords

Absorption rates, Bases for absorption rates, Conception, Cost accounting, Cost center, Costs, History, Overheads